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LETTER of ADVICE,

ADDRESSED

To all MERCHANTS, MANUFACTURERS, and TRADERS,
OF EVERY DENOMINATION,
IN GREAT BRITAIN,

CONCERNING THE

ODIOUS AND ALARMING
TAX on RECEIPTS,

WHICH IS TO TAKE PLACE

On the First Day of SEPTEMBER next;

IN WHICH THE

OPPRESSIVE PARTIALITY OF THE TAX,
AND THE LAWFUL MEANS OF AVOIDING IT,
ARE PLAINLY, FAIRLY, AND HONESTLY SET
FORTH, AND MADE CLEAR TO THE MEAN-
EST CAPACITY.

With an ABSTRACT of the ACT.

By OLIVER QUID, Tobacconist.

All Traders, and other honest People, ought to read this Letter.

He that walketh righteously, and speaketh uprightly, he that despiseth the
Gain of Oppressions, that shaketh his Hands from holding of Bribes, that stop-
peth his Ears from bearing of Blood, and shutteth his Eyes from seeing of Evil;
He shall dwell on high. ISAIAH, Chap. xxxiii. Ver. 15, 16.

THE THIRD EDITION.

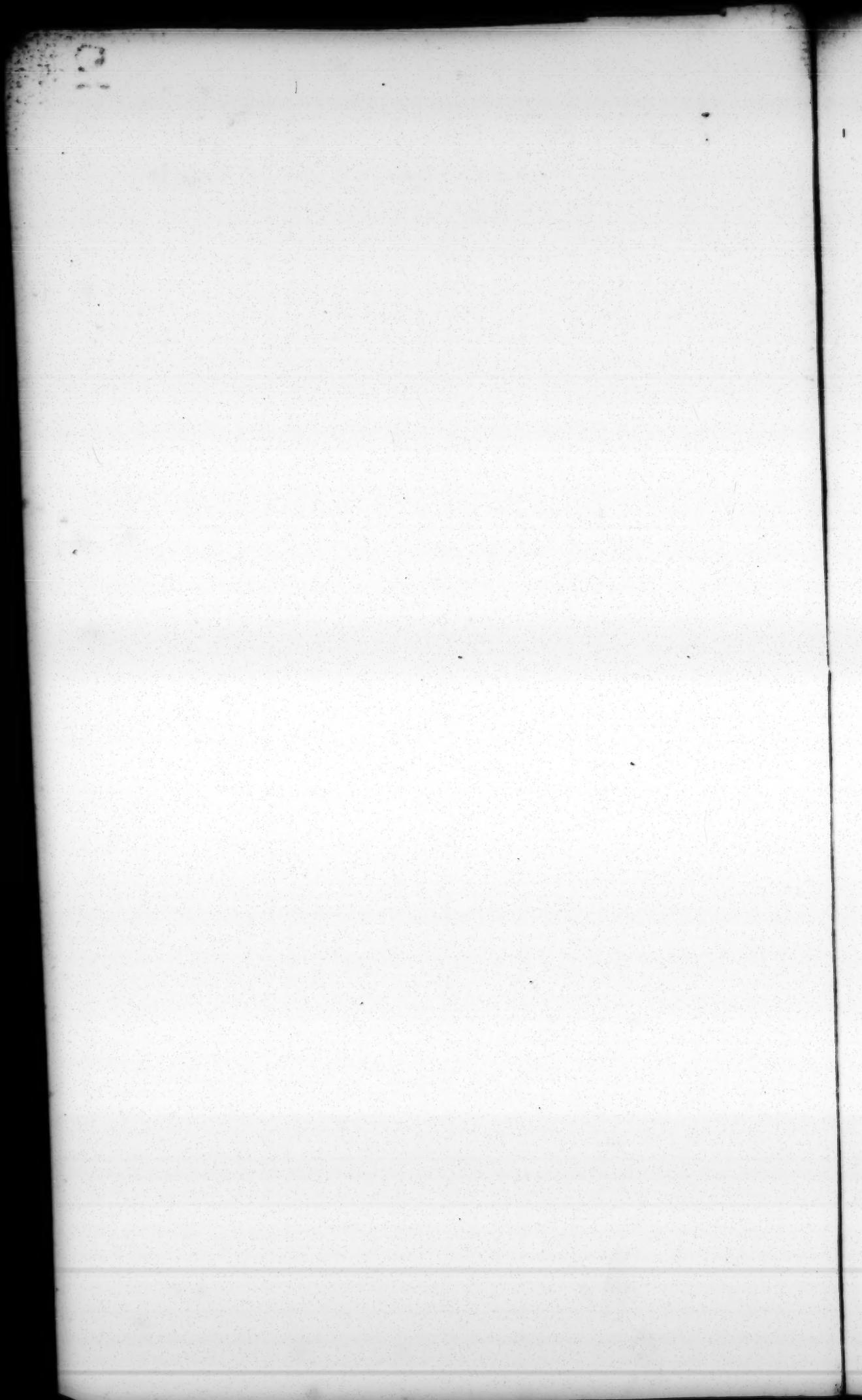
L O N D O N .

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A

LETTER of ADVICE.

My dear Countrymen,

IOUGHT, perhaps, to make some excuse for undertaking a task, that might have been more properly managed by *some learned man, or great genius*, as they are called: But, alas! they are too apt to despise plain and useful things; and generally scorn to waste a moment's thought on such a humble subject as trade, which they proudly think unworthy of their notice, *as men of parts*. — What better things they plod about, it is hard to judge, from what we see them do in *our wise times*: But some of our greatest Princes, and Ministers of State, formerly, have fostered and encouraged trade with all their care and at-

tention, and they found the benefit of it *to the nation*; just as honest tradesmen do *to themselves and families*, that is, by growing industrious, prosperous, and happy.— But now to business:—A friend of mine, who has applied to some of our great men, that *rule the roast* at present, and whom the world has heard much *cried up*, for wit, and oratory, *and all that*, assured me, that there was nothing these *great geniusses* understood less than the nature and advantages of trade, and how to manage it profitably for the benefit of the nation; and that they think the only use of trade, *worthy of their attention*, is to squeeze taxes from it. All which is as clear as the sun at noon-day, by the use they wish to make of these *abominable stamps*.

This being the case, and finding no one else ready to undertake it, I resolved at last, though late, to take up my pen and try my hand, and see if I could not set down my notions in a plain way, which you ought not to slight, because I do it purely for
your

your good, which you are too often foolish enough not sufficiently to attend to.—I declare to God I could not rest in my conscience without telling you my thoughts, and exhorting you *to use all lawful means* of avoiding a tax, which would prove an *everlasting plague* to yourselves and to all your posterity.

Now I will first tell you the history of this *curious tax*, as I have learned it from the best authority.—We all remember the famous *Coalition*, which *made such a noise* last winter, between the Northites and Foxites, after abusing one another for several years like thieves and pickpockets.—In separate factions, while they called the vilest names, and threw out the most villainous insinuations, and rascally abuse against each other, nobody believed *all* that was said on either side. But after this *charitable coalition*, nobody doubted any longer of the truth of the whole, and a great deal more.—To be sure, one might make some sort of apology for the Foxites, if one were so inclined; for it is an old saying, that *necessity hath*

bath no law, and undoubtedly they are a beggarly set, who have no visible way of living, but by their wits ; and when they made the coalition, they owned they were at their *wit's end* — for a livelihood.

The Northites did no more than they had always done ; they had, long ago, shaken hands, and parted with shame and modesty for ever.—After having the *matchless confidence* to lose America and Ireland, without flinching from their blundering course ; after having brought the nation to the very brink of bankruptcy, by an additional debt of more than one hundred and twenty millions, *rather than quit place and power* ; I say, after such crimes, with their attendants, it would have looked like childish squeamishness to have refused coalition with such great wits as Messieurs F - x, S - - - n, and F - - - k ; against whom there are no material objections except profligacy, dependence, ignorance of sound policy, and want of principle.—It was comical enough to see how blue and queer the hot sticklers for

for both factions looked on each other after this *natural coalition*; though I remember it was called *unnatural* at that time. The most awkward coldness seized their abettors on both sides. Every one prophesied they could not stand their ground a twelvemonth, and longed to see the prophesy fulfilled: (For in truth all abettors of both factions were ashamed, though the leaders were not.) When, behold! this precious scheme for raising the supplies of the year almost *on trade alone, by stamp duties on receipts, double bill stamps, &c.* was broached, (a scheme that had long floated in the cloudy brain of Lord N—th, as I am told) and we all know how well it was received by the mercenary landed men, and their shabby dependents, in both Houses, (a noble few excepted) with the most pitiful and ungenerous applause. However, this served to fix, for the present, our slippery gentry in their places. To be sure, this sharpening trick was natural enough to men of no principle, who never trouble their heads about justice; because

because it is now made as plain as the nose in one's face, (by the manner in which our present *task masters* were made) that a few great families of large landed property, are masters of both King and People, and can make and unmake Ministers at pleasure. So that humouring them is a readier way to get power, and to keep it when gotten, than serving the King, or doing good to the people. It is natural to spaniels to crouch and lick their master's feet; and there are some among our present ministerial spaniels who would not refuse to lick a great Lord's a-se, rather than be turned out of place; because then they must starve, or come to the gallows, as they know of *no honest way of getting their bread.*

They understood all this, and a great deal more; and therefore were cunning enough to take care and secure the main point, by *currying favour* with their masters: Having done that, as to what might happen out of doors, they trusted to fortune, and the *present careless indolence* of the

the trading part of the nation, whom these scurvy fellows mean to treat like *slaves and beasts of burthen*, paying no more regard to our just complaints than they do to the clamours of their own unhappy creditors.

Now, after all this, shall we be such fools as to sit stupidly with our arms across, and cry, God help us ! when we have the remedy in our own hands, *without breaking any law whatever, or making any disturbance of the King's peace?* I hope we have yet left more grace than that : though I must own, I have no very high opinion of your virtue or spirit, in any good undertaking, at present ; for in my memory, (and I am not very old) I have seen the most wonderful change in the manners of this once happy nation, *for the worse*, that ever, in so short a time, occurred in any great empire. We were once the envy of our neighbours, and famous for courage, plain dealing, and an honest anxiety for the good of the public, and of our posterity : Now selfishness, and present gratifications, (wickedly regardless of our duty to

God, our country, and the future welfare of our families and friends) engage all our time and attention ; which makes me almost despair of rousing you, even to save yourselves from impending destruction. Nevertheless, as an honest man, I can do no less than tell you fairly, that if you will not exert yourselves heartily, to shake off that sluggish indifference, which the excessive love of foppery and vicious pleasure has brought upon you ; why, you must e'en fall a sacrifice to petty tyrants, and become slaves to men more completely wicked and despicable than yourselves ; and so bring yourselves, your wives, and your children, to extreme misery and main :—which, I beg of God, that I may never live to see.

It cuts me to the heart when I think of these things ; and of being worried and torn to pieces by such a sorry, worthless pack, whose credit, in any shop where they are known, is not worth half a farthing.

But to come to the main point. Now the short, and the long, of the business, is neither

neither more nor less than this : We must all unanimously agree, *not to buy, nor use a stamp for a receipt, upon any account whatever.*—*For there is no law to make us buy them, nor to make us use them;* and we can do perfectly well without them, as I will shew you presently. Indeed, Mr. Fox himself, had the *candour and wit* to say, in the House of Commons, *that stamps on receipts were a luxury,* which people might do very well without, if they pleased. How *this great orator* could prove the receipt tax to be a luxury, I know not, unless it might serve to gratify the unbounded lusts of himself, and his rapacious companions. However, it is certainly true, that the old law of the land, concerning payments and receipts, stands just the same as it did before this act ; *except, that now a written receipt shall not be produced as evidence of payment, in any court of law, unless the same be legally stamped.*—Now, as before, the hand-writing must be proved.—All other evidence is to be admitted as it used to be ; such as witnesses of payment,

books of accompt, and so forth.—Now the most careful and strict, have nothing more to do, than to take receipts *without stamps*, and have them witnessed by one, two, or more witnesses, according to the importance of the sum paid: Then, if any dispute should be made about a payment, by some villain's denying his own hand writing; you have only to look at your receipt, see who were the witnesses, subpœna them to the court, and so easily prove the payment.—And this would be found more certain, than proving a man's hand writing usually is, because the witnesses will see the transaction done. But, I believe, there is scarcely any man to be found so abandoned (except among the contrivers of the tax) as to act so base and foolish a part, even if he had given a receipt unstamped and unwitnessed; especially, if he ever intend to live by trade, or with any credit or comfort in any other way; because he must, in this case, have given it under his own hand, that he is a thief and a villain; and as a warning to the world,

world, his receipt might be advertised in all the newspapers, so that all creditable men would shun him as a most pestilent rogue and cheat.—He would labour under another difficulty : in swearing to his debt, he must *perjure himself*; and though his unstamped receipt would not be admitted to prove a *payment of money*; yet in a criminal court, it could not be refused as *evidence of perjury*: and what reason have we to doubt that the inventors of such an *unjust tax*, would rather encourage and protect perjury, or any other crime, than be baffled in their project?

—But, thank Heaven, our present Judges are too upright for any such dirty business; and if *we* do not remember our duty as *jurymen*, in all trials relative to this business, we shall well deserve to be *mowers of wood and drawers of water*.

I then for one, shall not fail to do my part, honestly and faithfully, by defending myself *with all my might*, against the most partial, vexatious, and unfair tax, that ever entered into the head of a wicked Ministry.

— I

—I am determined to take common receipts as usual, and to call in my clerks, shopmen, or neighbours to witness them ; which will be no great trouble. But should I, by chance, have dealings with a knave, I will sooner call in half a score witnesses, than buy one stamp for a receipt.

Remember another thing, that all your draughts on your bankers, if made payable to A. B. or *order*, on demand ; after they are paid, indorsed, and returned to you, will be lawful proofs of payment.—Keep them therefore by you ; but take common receipts *witnessed as usual* ; you will then have a double proof of payment in your own hands.

I have heard of many other ways of avoiding this hateful mode of taxation ; but I like none of them, because they border too much upon trick and evasion, which may prove a snare to you ; whereas the mode I recommend to you is direct, and entirely *lawful and right*.—By one of these ways, it is proposed to take as many receipts upon

one

one large sheet of paper as it will hold, with only *one stamp upon the whole sheet*; the words of the act being, “ for every piece of vellum or parchment, or SHEET, “ or piece of paper, upon which any *receipt* “ or other *discharge* given upon payment of “ money, shall be engrossed, written, or “ printed, there shall be charged a stamp “ duty” of two pence, or four pence, according to the sums specified. So that they think *one stamp*, upon *one sheet*, will do for all the several receipts that sheet may contain. But this is a false notion, because the words are, “ upon which any receipt “ or other discharge shall be engrossed, written, or printed;” *not receipts or other discharges*, in the plural number: so that one stamp will not do for many receipts on the same sheet.—Again, it is thought by these words of the act: “ That nothing “ in this act contained shall extend to “ charge any *letter acknowledging the safe arrival* of any bills, notes, or remittances, or any receipt indorsed on, or contained

"tained in, the body of any deed, bond,
"mortgage, or other obligatory instru-
"ment, *already directed to be stamped by*
"*any law now in being, &c.*" that to
write a discharge *in the form of a letter*, ac-
knowledging the receipt of any sum of mo-
ney, would be within the letter of the law.
But the words of the act, "*already directed*
to be stamped by any law now in being,"
do not mean to allow that letters acknow-
ledging the receipt of *remittances*, which
have *not already paid a stamp duty*, to be
legal receipts, and good evidence in a court
of law. But all evasions had better be let
alone, because they are quite useless and
unnecessary. Besides, the lawyers are an
overmatch for the devil at quibbling.—If
you will only do, as I advise you, your
business will be securely done; nor can you
be overhauled for it, by this *accursed law*.
Unite as one man; and firmly reject the
use of *stamped receipts*, and you will be
the saviours of your country, from more
than Egyptian bondage. Are they not load-
ing

ing us with taxes, and stripping us of the means of paying them? Are they not forcing us to make bricks without straw? My blood boils in my veins, when I think of tyranny and oppression under the merciless claws of such a base crew.

One might bear with patience, a few grievances, from our *Burleighs*, *Godolphins*, and *Pitts*; their wisdom, courage, and success, made us ample amends, for their faults. But what ought those men to expect, *who by factious rage, and boldness without knowledge*, have torn our Empire in pieces; and are now embroiling us at home, *by partial and unjust modes of taxation*: I say, what ought they to expect, but the detestation and curses of their country? Nothing can render them at all tolerable, but modestly endeavouring to make the *monstrous burthens*, they have brought upon us, *as equal upon all ranks and as light as possible*. But one may as well preach to the wind.—They are fellows of no mark or likelihood. So let us take care of ourselves; and not foolish-

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If hope against reason and experience: Let us not trust to a broken reed, as the saying is.

You know, that in most parts of England, there have been meetings about this said affair; and that Committees have been formed, out of these meetings, some of whom have applied to *Ministers*, and to *Parliament*, to prevent *this tyrannical act* from taking place: but all to no purpose; they turned *a deaf ear* to all complaints, and *would neither bear sense nor reason*.

I have now lying before me, the resolutions of the merchants, bankers, and traders of London, Westminster and Southwark; upon which, the more I ponder, the more I am sure they are in the right: besides, they give *good reasons* for every thing they say; and I think they ought to be read, over and over, by every trader in this kingdom, who wishes to understand, and mind his own interest.—What is remarkable, they do not say one word against the contrivers of this *horrid tax* all the way through;

through ; which, I am told, was thought prudent, because if they had, they would have been called *party-men*, and so have been reviled, railed at, and abused, by ministerial hirelings, who would have kept up such a *clamour*, that the truth of what they have advanced, would have been lost in the *noise*.—Well, there may be something in all that ; and as I feel myself much obliged to them for their *concern and trouble*, it would be ungrateful to find fault.

But, for my part, so God has made me, I cannot help calling *a spade, a spade* ; tho' it may not be always prudent. What ! when I see a *thief* coming to rob my house, or pick my pocket, shall I fall a preaching to him about the wrong and injustice of it, and then stand still and let him do it ?—Certainly not.—It is but justice to myself, and charity to all my neighbours, to defend myself stoutly, and like a man : But if that should not succeed, and I am robbed *by force and violence*, then the thief ought to be ad-

vertised (by name, if I can learn it) in the news-papers, and so pursued and brought to just punishment. Is this a right way of acting by little Villains, or is it not? If it be right, and if great Ministers will be *great villains and thieves*, it is certainly no more than our duty, *as men and as christians*, to take care of ourselves, and to advertise our countrymen of their danger, that they may do the same.

Perhaps I may, by some, be thought too zealous and patriotic.—Well, let that pass.—But I have my fears (as I told you at the beginning) that all my zeal and patriotism will prove little enough to make you stir, even to save yourselves from destruction, so besotted are you with selfish indolence, and carelessness of the public good.

The Committee of London, Westminster, and Southwark, have informed us, that they intend to use *all lawful means*, next winter, to get this *damnable tax* repealed; and they have formed connexions for that purpose throughout the kingdom. Now, let me ask
a plain

a plain question—Is it our *interest and duty* to assist them, or is it not?—Why, every man concerned in trade, must say that it is. Very well.—Now, another question—Shall we go roundly and heartily about it, or shall we be lukewarm, and hang an a—se? I cannot answer this question so readily as the first, because it depends upon yourselves: but I am sure, if you will not awake, and stir your stumps, and give these worthy gentlemen all the assistance you can, you will deserve to be loaded like asses, and merit the curses and hatred of your childrens' children.

The task is mightily easy: You have nothing more to do than what I have told you. Neither give nor take stamped receipts. Back all your Committees warmly and sincerely; and you will not have above four months trial; that is, from September to January, before the matter of repeal will be determined; for it must come on when the House will be fullest. But, by that time, practice in the method I have recommended to you, will prove, that you can do very well *without stamped*

stamped receipts, at all times. At the sight of a *receipt-stamp*, therefore, let the universal cry be, A Fox ! a Fox ! halloo ! and fairly hunt it down.

I will but just say a few words to a narrow-minded set of people in trade, who with a mixture of pride and folly, wish us well, but are not willing to move, because they are not, *at present*, much affected by the tax. These foolish men say, that their payments and receipts being all *for large sums*, the tax will not be of much consequence to them.

A bookish friend of mine, told me, that when the Romans conquered England, it was owing to this : that while one kingdom was conquering, (it was then divided into many kingdoms) all the rest looked on, and said, that as they were not *yet attacked*, they had nothing to do with it ; and so they were all deservedly conquered, one after another. This was blockish enough : And the Americans shewed their wisdom, *by uniting for the common safety*, when the Bostonians were

were attacked ; and it has succeeded accordingly. Now, I must desire those people in trade, who are not likely, *at present*, to be much affected by this tax, to *weigh well* the two cases above-mentioned. Are they so blind as not to see they may, and will be, as much affected as others, in the long run ? Have they forgotten, that the bill-stamps are already doubled ; and that bills at sight, and on demand, are now included, in the second year ? If they have, they will soon feel it *heavily*, to their cost.—This will be found an *intolerable burthen* upon trade.

But, if the receipt tax be not repealed, (which Heaven avert !) and if we ourselves do not make it of no value, by firmly refusing to use *no stamped receipts*, it will certainly be doubled, trebled, and extended in all possible ways : and I am well informed, that if once fixed, it will be made *more fair and equal*, by laying a stamp duty of four-pence *upon every twenty pounds*, which will certainly be done, if it be only to prove the great *justice and wisdom* of our precious Ministry to all the world. In that case, our lukewarm

lukewarm brethren, who are not much affected *at present*, will receive the just reward of their own folly : But for the injury they do to their fellow subjects, by neglecting the common interest, they will very well deserve exaltation at Tyburn. And so we will leave them to take their swing.

Have we not lost America, by trying to enslave her with *stamps*? What a glorious example have they set to all nations, of the noble effects of union and concord in a righteous cause! But now the evil is brought home upon our own heads.—Like slaves, all our motions in trade are to be *chained and shackled* with *stamps*. We are not to receive our debts, nor pay our creditors, without *stamps*.—Whatever we do, or wherever we go, we shall see and hear of nothing but *stamps!* *stamps!* *stamps!*

O wise Americans! O foolish Britons! refuse these *wicked and accursed stamps*, or they will, ere long, ruin your trade, and make you all *stamp* with madness.

London, Aug 18, 1783.

P. S.

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P. S. Take my friendly advice, and keep one of these by you: and if you be in a great trade, recommend them to all your connections, immediately; so shall you save their money as well as your own.—To make that easy, I have desired my friend, Kearsley, to sell them as cheap as he can: And so God mend and preserve you all. Amen.

F I N I S.

ABSTRACT

ABSTRACT OF THE ACT.

BY which it is declared, That from and after the first day of September, one thousand seven hundred and eighty-three, there shall be raised, levied, collected, and paid, throughout the kingdom of Great Britain, for every piece of vellum or parchment, or sheet or piece of paper, upon which any receipt or other discharge given upon the payment of money amounting to two pounds, and not amounting to the sum of twenty pounds, shall be engrossed, written, or printed, there shall be charged a stamp duty of *Two-pence*: For every piece of vellum or parchment, or sheet or piece of paper, upon which any receipt or other discharge given upon the payment of money, amounting to the sum of twenty pounds and upwards, shall be engrossed, written, or printed, there shall be charged a stamp duty of *Four-Pence*.

Provides, That nothing in the Act contained shall extend to charge any draft or order, for the payment of money on demand, upon any banker or person, or persons acting as a banker, residing or transacting the business of a banker, within ten miles of the place of abode of the person or persons drawing such draft or order, or to charge any receipt for any money paid into the Bank of England, or the house of any banker, or any receipt or other discharge given for any money received on any dividend, payable from the public, or Government funds established by Parliament, or any receipt given on the back of any bill of exchange, promissory or other note, stamped in pursuance of the Act, or upon any bank note, or bank-post bill, or to any letter acknowledging the safe arrival of any bills, notes, or remittances, or any receipt indorsed on, or contained in, the body of any deed, bond, mortgage, or other obligatory instrument, already directed to be stamped by any law now in being, or to any release or acquittance by deed, or to any receipt given by the Treasurer of the Navy for any money imprest to, or received by him, for the service of the navy, or to the receipt of any agent for money imprest by or to him, on account of the pay of the army or ordnance, or to any receipt given by any officer, seaman, or soldier, or their representative, for, or on account of any wages, pay, or pension, due to them from the navy, army, or ordnance bill issued, or to be issued, before the said first day of September, one thousand seven hundred and eighty-three.

Provides also, That nothing in the Act contained, shall extend to charge any bill of exchange, promissory or other note, draft, or order, payable upon demand, issued in that part of Great Britain called Scotland, where the sum expressed therein, or made payable thereby, shall not exceed the sum of twenty-one shillings.

Provides also, That nothing in the Act contained, shall extend to charge any bill of exchange, promissory note, or other note, draft, or order, payable upon demand, with any higher stamp duty than the sum of *Three-Pence*, where the sum expressed therein, or made payable thereby, shall not amount to the sum of ten pounds.

Provides also, That nothing in the Act contained, shall extend to any receipt given upon the back of any foreign bill of exchange.

Provides

Provides also, That no foreign bill of exchange, promissory note, or other note, draft, or order, shall be charged with any higher stamp duty than Sixpence; but that every duplicate and triplicate of such foreign bill of exchange, promissory note, or other note, draft, or order, shall be chargeable with the like stamp duty of Sixpence.

That all promissory and other notes and bills, issued by the Governor and Company of the Bank of England, shall be exempted from the stamp duties hereby imposed upon promissory and other notes, upon the payment of the annual sum of twelve thousand pounds by the said Governor and Company, into the Receipt of his Majesty's Exchequer, by half yearly payments, such payments to be made on or before the tenth day of October, and the fifth day of April, in every year; any thing herein before contained to the contrary thereof in any wise notwithstanding.

And to prevent any evasion of the aforesaid Duties on Receipts, it is enacted, That the whole sum for which any receipt shall be given, shall be really and *bona fide* inserted in such receipt; and that all and every person and persons, who shall give or accept any receipt or acquittance, in which a less sum shall be expressed therein than the sum actually received, with an intent fraudulently to evade the said duties, or shall separate or divide the sum actually paid or received into divers receipts, with intent to evade the said duties, or shall be guilty of or concerned in any fraudulent contrivance whatsoever, with intent to defraud his Majesty, his Heirs, or Successors, of any of the said duties; every such person so offending shall forfeit the sum of Twenty Pounds, to be recovered as herein after is directed.

All receipts, in which the sum mentioned therein shall be expressed to be in full, or as a satisfaction of all demands, and all general acknowledgements of debts or demands being discharged, shall be deemed and taken to be receipts for above the sum of Twenty Pounds, within the intent and meaning of the Act, and shall be liable to the stamp duty of Four-Pence.

By which is ascertained the parties who shall pay the said several stamp duties, *viz.* That the duty granted on any bill of exchange, promissory note, or other note, shall be paid by the person or persons giving the same; and the duty granted on any receipt, shall be paid by the person or persons by whom the same shall be required, except such receipts as shall be for money paid to any person or persons in respect of any salary, pension, debt, or other sum, payable from his Majesty to such person or persons, in which case, the duty on such receipt shall be paid by the person or persons giving the same.

All vellum, parchment, and paper, on which any bill of exchange, promissory note, draft, or order, receipt or other discharge, given for the payment of money, shall, before the same be engrossed or written, be brought to the proper officer, and the aforesaid commissioners shall, from time to time, by themselves or their officers, stamp any quantities of vellum, parchment, or paper, upon payment of the said duties: And if any bill of exchange, promissory note, draft, or order, receipt, or other discharge, given for the payment of money, shall not be stamped as by the Act directed, or shall be stamped for a lower duty than as aforesaid, no such bill of exchange, promissory note, draft, or order, receipt, or other discharge, shall be allowed as evidence, or admitted as good or available in any court of law or equity.

Provides, That all receipts or discharges for money paid (although not stamped) wherein the sum expressed shall not amount to the sum of Forty Shillings, and which shall (by the insertion of the words *in full of all demands*, or otherwise) be given as a general acknowledgement of all debts or

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or demands being discharged, may be pleaded or given in evidence, and may be available in law for such sum so expressed, but not as a general acknowledgement of all demands being discharged.

Provides also, That all receipts or discharges for money paid, on which shall be impressed a stamp of Two-Pence, for any sum of money, amounting to Two Pounds, and not amounting to the sum of Twenty Pounds, shall be expressed, and which shall (by the insertion of the words *in full of all demands, or otherwise*) be given as a general acknowledgement of all debts or demands being discharged, may be pleaded or given in evidence, and may be available in law for such sum so expressed, but not as a general acknowledgement of all debts or demands being discharged.

